

Research Article

Revving Up Tax Compliance: The Impact of Awareness, Knowledge, and Service Quality on Two-Wheeled Motor Vehicle Taxpayers

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Abstract

This study aims to determine whether taxpayer awareness, tax knowledge, and service quality influence taxpayer compliance with two-wheeled motor vehicles at East Jakarta Samsat. This study employs a quantitative approach using secondary data. The data collection technique used a questionnaire. The sample in this study was 50 taxpayers of two-wheeled motor vehicles registered at the East Jakarta Samsat. The analysis used is the classical assumption test and the hypothesis test. The data analysis method used is multiple regression and t-test. The results of partial testing suggest that taxpayer awareness, tax knowledge, and service quality have a significant impact on taxpayer compliance. These three factors will influence public compliance in fulfilling their tax obligations, thereby encouraging an increase in revenue for the state from the tax sector. The managerial implications of this study suggest that Samsat needs to enhance tax socialization, strengthen taxpayer education, and provide faster, more transparent, and user-friendly services to encourage increased compliance with taxes on two-wheeled motor vehicles, thereby contributing to the optimization of regional tax revenues.

Keywords: Taxpayer Awareness, Tax Knowledge, Quality of Taxpayer Compliance Services

JEL Classification: H26, H27, M48

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1. Introduction

Tax compliance is one of the critical issues faced by many countries, particularly in developing nations, as it directly impacts state revenue. Despite being one of the most significant sources of regional revenue, motor vehicle tax compliance in Indonesia remains relatively low, given the growing number of vehicles each year. Data from the East Jakarta Samsat office shows that while the number of two-wheeled vehicles continues to increase annually, the rate of taxpayers fulfilling their obligations has not followed the same trend. Such a condition raises concerns about the effectiveness of tax administration and the willingness of individuals to comply with their tax obligations (Rahayu, 2017; Prastowo, 2018). Previous studies have also highlighted that low compliance is not only caused by weak enforcement but also by behavioral aspects, such as awareness and knowledge among taxpayers (Cahyadi & Jati, 2016; Ilhamsyah et al., 2016).

A strong rationale for this research lies in the fact that tax compliance is a multidimensional construct influenced by psychological, educational, and administrative factors. Awareness of taxpayers is essential because individuals who realize the importance of paying taxes are more likely to comply voluntarily (Hidayah & Madjid, 2024)(Yunita et al., 2017). At the same time, sufficient tax knowledge ensures that taxpayers understand how to calculate, report, and pay taxes properly (Nurlaela et al., 2018). In addition, the quality of services provided by tax officers plays a significant role in shaping taxpayers' perceptions and satisfaction, which in turn may encourage or discourage compliance (Handayani, 2016; Awaluddin et al., 2017). These findings highlight that compliance is not merely a matter of regulation but also closely related to how taxpayers perceive their role and how institutions manage their delivery service.

However, the existing literature still presents some gaps. Several studies confirm that awareness and tax knowledge have a positive impact on compliance (Ilhamsyah et al., 2016; Yunita et al., 2017), while others reveal that these factors are not always significant in specific contexts (Fauziati, 2016; Wardani et al., 2017). Similarly, although service quality is often found to improve compliance, some evidence shows it does not always produce consistent results, particularly when taxpayers perceive services as inefficient or not transparent (Susanti & Syafaruddin, 2024)(Wulandari et al., 2017). This inconsistency suggests that more specific studies are necessary to investigate compliance behavior, particularly in the context of two-wheeled motor vehicle taxpayers, who dominate vehicle ownership in Indonesia but remain relatively underexplored in academic research.

The business and economic significance of this issue is also substantial. Motorcycles represent the most significant portion of private transportation in Indonesia, and therefore, two-wheeled motor vehicle taxes contribute significantly to regional revenue (Kemala, 2015). When taxpayer compliance in this sector is low, it directly impacts the government's capacity to finance infrastructure and public services. From a managerial perspective, understanding the determinants of compliance provides valuable insights for tax authorities to design more effective strategies. These include targeted awareness campaigns, education programs, and continuous improvements in service quality (Asrinanda, 2018; Nurkhin, 2018). Hence, investigating the influence of taxpayer awareness, knowledge, and service quality is not only relevant academically but also crucial for policy and practice.

Based on the identified phenomenon and research gap, this study formulates several problem statements: (1) Does taxpayer awareness influence compliance among two-wheeled motor vehicle taxpayers? (2) Does tax knowledge affect compliance in the same context? (3) Does service quality significantly improve taxpayer compliance? To address these questions, the objective of this study is to analyze the effects of taxpayer awareness, tax knowledge, and service quality on compliance among taxpayers of two-wheeled motor vehicles in East Jakarta. The expected benefits of this study include providing empirical evidence for policymakers, offering practical recommendations for Samsat offices in improving service delivery, and enriching the literature on tax compliance behavior in developing countries.

The novelty of this study lies in its focus on taxpayers of two-wheeled motor vehicles. This segment represents the majority of vehicle ownership in Indonesia, yet it has not received sufficient academic attention. Furthermore, by integrating awareness, knowledge, and service quality into a single model, this research provides a more comprehensive understanding of the determinants of compliance. Previous studies often examined these variables separately or in different contexts, whereas this study provides a holistic perspective that may contribute to both theory and practice (Mahaputri & Noviani, 2016; Remali et al., 2018). Thus, the findings are expected to generate new insights into designing effective policies for increasing tax compliance and, ultimately, strengthening regional and national revenue systems.

2. Literature Review and Hypothesis

Literature Review

Taxes and Taxpayer Compliance

Taxes are mandatory contributions from the public to the state, used to finance development and public services without any direct compensation (Mardiasmo, 2018). According to Law Number 28 of 2007, taxes are a mandatory obligation with a clear legal basis. Taxpayer compliance is defined as a taxpayer's willingness to fulfill all their tax obligations, both formal and material (Rahayu, 2017). Formal compliance refers to the timeliness of reporting and paying taxes, whereas material compliance pertains to the accuracy of the submitted tax returns (Pohan, 2017). The level of tax compliance is an important indicator of the effectiveness of the self-assessment system implemented in Indonesia (Wafa et al., 2024)(Sugiyono, 2017).

Taxpayer Awareness

Taxpayer awareness refers to an individual's understanding of the importance of taxes to the state and their willingness to pay taxes voluntarily, without coercion (Rahayu, 2017). A high level of awareness will encourage compliance and discipline in fulfilling tax obligations. Previous research has shown that awareness has a positive influence on motor vehicle taxpayer compliance (Cahyadi & Jati, 2016; Yunita et al., 2017). Tax socialization can also strengthen public awareness and encourage greater compliance (Kemala, 2015). However, low awareness remains a significant obstacle to improving tax compliance in Indonesia (Prastowo, 2018).

Tax Knowledge

Tax knowledge refers to a taxpayer's understanding of regulations, tax types, rates, calculations, and tax reporting procedures (Mardiasmo, 2018)(Loen et al., 2025). This knowledge plays a crucial role in the self-assessment system, where taxpayers are given full responsibility for calculating, paying, and reporting their taxes. Ilhamsyah et al. (2016) found that tax knowledge has a significant influence on motor vehicle taxpayer compliance. Nurlaela et al. (2018) also confirmed that the greater a taxpayer's understanding, the more likely they are to comply. In contrast, Fauziati (2016) research showed different results, indicating that knowledge had no significant effect in some contexts, indicating the presence of other factors mediating the relationship.

Service Quality

Tax service quality refers to the ability of tax officials to provide timely, accurate, friendly, and transparent services to taxpayers. Zeithaml et al. (1990) defined service quality based on five main dimensions: reliability, responsiveness, assurance, empathy, and tangibles. In the context of regional taxes, service quality has been shown to increase taxpayer satisfaction and encourage compliance (Handayani, 2016; Wulandari et al., 2017). Awaluddin et al. (2017) also stated that good service quality strengthens taxpayers' intention to pay on time. However, if the service is perceived as complicated or non-transparent, compliance can decline even if taxpayers have a high level of awareness (Rahmawati et al., 2018).

Taxpayer Compliance

Taxpayer compliance is the level of taxpayer willingness to voluntarily fulfill their obligations in accordance with applicable regulations (Sulistyowati et al., 2024)(Harinurdin, 2009). According to Pohan (2017), compliance can be assessed by the timeliness of payments, the accuracy of reporting,

and the completeness of the tax data provided. Factors influencing compliance include awareness, knowledge, quality of service, and enforcement of tax sanctions (Ilhamsyah et al., 2016; Yunita et al., 2017). In the context of two-wheeled motor vehicles, tax compliance presents a particular challenge because the high number of vehicles is disproportionate to the level of tax payments (Kemala, 2015).

Hypotesis

Taxpayer Awareness and Compliance

Taxpayer awareness is defined as the extent to which taxpayers recognize the importance of taxes as a source of state revenue and are willing to comply voluntarily. According to Rahayu (2017), awareness arises when taxpayers understand that paying taxes is not merely an obligation but also a contribution to public development. Previous studies show that higher awareness levels tend to correlate positively with compliance. Cahyadi and Jati (2016)(Hidayah & Madjid, 2024) found that awareness significantly improves taxpayers' willingness to fulfill their obligations. Similarly, Yunita et al. (2017) revealed that taxpayer awareness has a strong positive effect on vehicle tax compliance in Banyuwangi. Ilhamsyah et al. (2016) also illustrated that awareness, combined with other behavioral factors, enhances overall compliance. However, Wardani et al. (2017) noted that awareness alone is insufficient when institutional trust is lacking. These findings suggest that awareness is a fundamental determinant of tax compliance, especially for motor vehicle taxpayers.

H1: Taxpayer awareness has a positive and significant effect on tax compliance.

Tax Knowledge and Compliance

Tax knowledge refers to taxpayers' ability to understand tax regulations, procedures, and the consequences of non-compliance. According to Mardiasmo (2018), sufficient knowledge ensures that taxpayers are capable of accurately calculating, reporting, and paying their taxes. Research indicates that knowledge is closely related to compliance behavior. Ilhamsyah et al. (2016) found that tax knowledge has a positive influence on compliance among vehicle taxpayers. Nurlaela et al. (2018) also confirmed that better knowledge improves voluntary compliance. Similarly, Asrinanda (2018) demonstrated that knowledge, combined with self-assessment, enhances compliance behavior. Nevertheless, some studies reported inconsistent findings; for example, Fauziati (2016) discovered that knowledge does not always significantly affect compliance in Padang, indicating that contextual factors may mediate the relationship. These studies emphasize the importance of tax education programs in promoting compliance, particularly in sectors with high taxpayer participation, such as motor vehicle taxation.

H2: Tax knowledge has a positive and significant effect on tax compliance.

Service Quality and Compliance

Service quality in the taxation context refers to the effectiveness with which tax offices deliver services that are reliable, responsive, and transparent. According to Zeithaml et al. (1990), service quality is reflected in five dimensions: reliability, responsiveness, assurance, empathy, and tangibles. In the public sector, high service quality can significantly influence citizen trust and compliance. Handayani (2016) demonstrated that better service quality increases motor vehicle tax compliance in Pekanbaru. Wulandari et al. (2017) also found that quality services, combined with effective enforcement mechanisms, have a positive impact on compliance. Awaluddin et al. (2017) highlighted that service quality and taxpayer satisfaction are critical determinants of compliance in Kendari. On the other hand, Rahmawati et al. (2018) suggested that service quality perceptions may not always be significant when taxpayers have low trust in government institutions. Overall, the literature consistently emphasizes the importance of service quality as a managerial tool for strengthening compliance.

H3: Service quality has a positive and significant effect on tax compliance.

Framework

Taxpayer awareness, tax knowledge, and service quality are factors suspected of influencing taxpayer compliance in paying motor vehicle taxes. The theoretical framework is presented below:

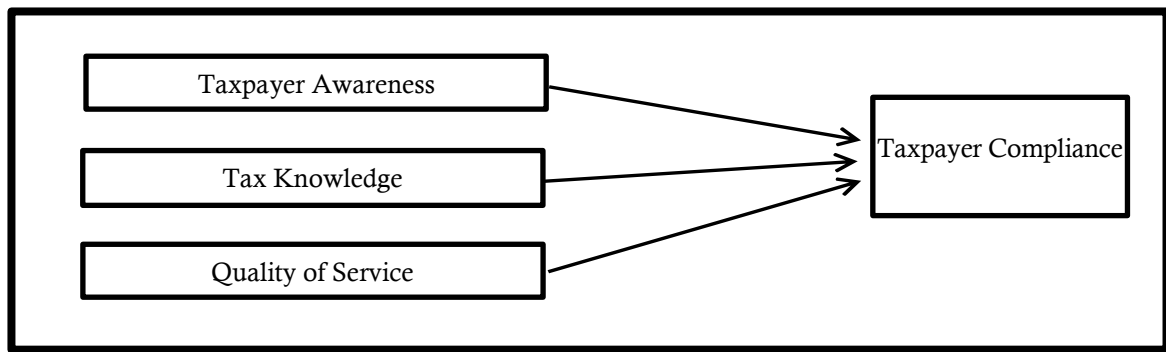


Figure 1. Framework

3. Data and Method

Research Type

This research employs a quantitative approach, utilizing an explanatory survey method. According to Sugiyono (2017), quantitative research is a research method based on the philosophy of positivism, used to examine a specific population or sample. Data collection utilizes research instruments, and data analysis is either quantitative or statistical, aiming to test a predetermined hypothesis. The primary reason for selecting the explanatory survey method is to explain the relationship and influence of taxpayer awareness, tax knowledge, and service quality on two-wheeled motor vehicle taxpayer compliance, and its perspective from an Islamic perspective (Survey of two-wheeled motor vehicle taxpayers at the East Jakarta SAMSAT (Special Vehicle Tax Office) in 2019).

Data Collection

Data Type and Source

The type of data used in this study is primary data. Primary data is data obtained directly from research subjects using measurement tools or data collection tools directly from the subjects as a source of information for the data sought (Sugiyono, 2017). The primary data source in this study was obtained directly from taxpayers whose vehicles are registered with the East Jakarta SAMSAT.

Data Collection Techniques

In accordance with the type of data required, namely primary data, the data collection technique used was a questionnaire. A questionnaire is a pre-formulated list of written questions to which respondents record their answers, usually in clearly defined alternatives (Sekaran & Bougie, 2017). Responses to statements posed to respondents were calculated using a Likert scale. The Likert scale is designed to assess how strongly subjects agree or disagree with a statement on a five-point scale (Sekaran & Bougie, 2017). Responses to each item using the Likert scale range from very positive to very negative.

Population and Sample

Population

A population is a generalized area consisting of objects/subjects with specific qualities and characteristics, as determined by the researcher, to be studied, and then conclusions are drawn (Sugiyono, 2017). The population of this study consisted of all taxpayers with two-wheeled motorized vehicles registered with the East Jakarta Tax Office (SAMSAT) in 2018, totaling 700,923 taxpayers.

Sample

A sample is a subgroup or portion of a population. By studying a sample, researchers can draw conclusions that can be generalized to the population of interest (Sekaran & Bougie, 2017). Sampling in this study was conducted using accidental/convenience sampling, a sampling

technique based on chance. Anyone who happens to meet the researcher can be used as a sample, provided they are deemed suitable as a data source (Sugiyono, 2017).

Data Analysis Method

The data analysis technique used in this study was quantitative data analysis. The data analyzed consisted of field survey data and library research, which were then analyzed to draw a conclusion. The data analysis tool used was SPSS version 25.0. SPSS (Statistical Package for the Social Sciences) is a computer program used to analyze data using statistical methods.

4. Results

Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between independent variables in a regression model. A good regression model does not correlate with independent variables. One way to detect the presence of multicollinearity in a regression model is by examining the tolerance value and the Variance Inflation Factor (VIF). A commonly used cutoff value for multicollinearity is a tolerance value <0.10 or a VIF value >10 . If the tolerance value is >0.10 and the VIF <10 , multicollinearity is not present.

Table 1. Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2,128	2,087		1,020	,313		
1 Awareness Is Mandatory to Invite	,293	,091	,344	3,239	,002	,683	1,464
Taxation Knowledge	,432	,080	,519	5,371	,000	,825	1,212
Quality Of Service An	,202	,094	,210	2,145	,037	,809	1,236

Source: Data Processing Results (2019)

Table 1 shows that the independent variables have a tolerance value greater than 0.10, indicating no correlation between the independent variables with a value greater than 95 percent. The calculation of the Variance Inflation Factor (VIF) also shows the same result, with the independent variables having a VIF value less than 10. Therefore, the regression model in this study is free from multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is inequality in the variances of the residuals or observations within the regression model. A good regression model is free from heteroscedasticity. To test the heteroscedasticity assumption, a scatterplot can be used. The results of the heteroscedasticity test using a scatterplot are shown in Figure 2 below:

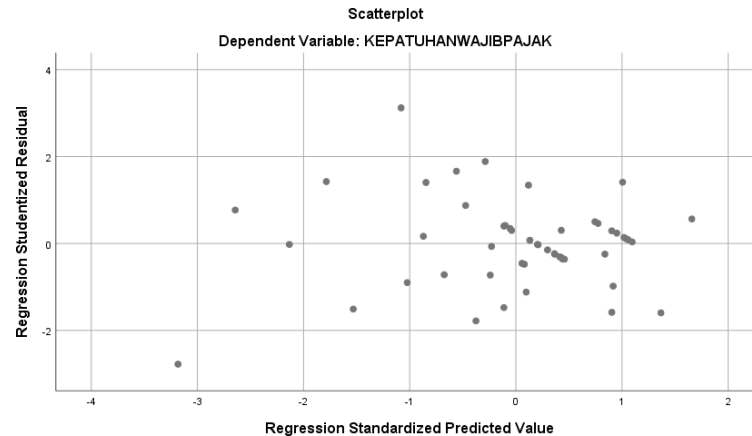


Figure 2. Heteroscedasticity Test

The scatterplot graph above shows that the target population data is random and does not form a specific pattern. The data are both above and below zero on the Y-axis. Therefore, it can be concluded that there is no heteroscedasticity problem in the regression model. Therefore, the regression model is suitable for use and then proceeds to hypothesis testing.

Normality Test

The normality test aims to determine whether the confounding variables or residuals in the regression model have a normal distribution (Ghozali, 2013). There are two primary methods for determining whether the residuals are normally distributed: graphical analysis and statistical tests. The graphical method for testing residual normality involves observing the distribution of data along the diagonal line of the Normal PP Plot of the regression standardized residuals and the histogram. As a basis for decision-making, if the points are spread around the diagonal line, the residuals are considered normal.

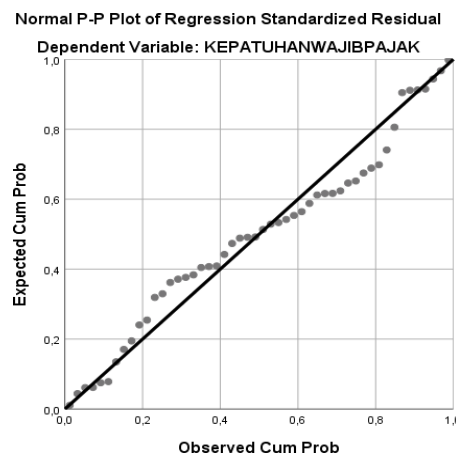


Figure 3. Normality Test

Based on Figure 3. Above, the histogram follows the direction of the diagonal line, indicating a typical distribution pattern. The normal Probability Plot graph shows points spread around the diagonal line, with their distribution following the direction of the diagonal line. This means that the regression model in this study has met the assumption of normality.

Multiple Regression Analysis Test

Based on the research data collected for both the dependent variable (Y) and the independent variable (X), processed using IBM SPSS version 25, the following multiple regression calculation results were obtained:

Table 2. Multiple Regression Analysis Test Results

		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	2,128	2,087		1,020	,313
	Taxpayer Awareness	,293	,091	,344	3,239	,002
	Tax Knowledge	,432	,080	,519	5,371	,000
	Service Quality	,202	,094	,210	2,145	,037

Source: Data Processing Results (2019)

In this regression model, the constant value is 2.128, meaning that if the independent variable in the model is assumed to be zero, then the independent variable outside the model will still increase taxpayer compliance by 2.128. The b1X1 regression coefficient indicates that if taxpayer awareness increases by one unit, taxpayer compliance will also increase by 0.293. This regression coefficient is positive, indicating that taxpayer awareness has a positive effect on taxpayer compliance. Meanwhile, the b2X2 regression coefficient indicates that if tax knowledge increases by one unit, taxpayer compliance will also increase by 0.432. This regression coefficient is positive, indicating that tax knowledge has a positive effect on taxpayer compliance. The b3X3 regression coefficient indicates that if service quality increases by one unit, taxpayer compliance will also increase by 0.202. This regression coefficient is positive, indicating that service quality has a positive effect on taxpayer compliance.

Hypothesis Testing

Coefficient of Determination

The coefficient of determination (R²) test determines the model's ability to explain the variation in the dependent variable. A small coefficient of determination (R²) value indicates that the independent variables' ability to explain the variation in the dependent variable is minimal. A value close to one indicates that the independent variables provide almost all the information needed to predict the variation in the dependent variable (Ghozali, 2011).

Table 3. Results of the Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,803 ^a	,645	,622	1,639

Source: Data Processing Results (2019)

Table 3 above shows that the Adjusted R² value of 0.622 indicates that 62.2% of the variation in the dependent variable, namely taxpayer compliance, can be explained by the independent variables: taxpayer awareness, tax knowledge, and service quality. This indicates the independent variables' sufficient ability to explain 62.2% of the dependent variable, while the remaining 37.8% is explained by other variables not included in this study.

Partial Test (t-Test)

The t-statistical test indicates the extent to which an independent variable, either individually or in part, explains the variation in the dependent variable. The purpose of the individual test, or t-test, is to examine the influence of each independent variable (X) on the dependent variable (Y). Therefore, this t-test is used to examine the influence of the variables of Taxpayer Awareness, Tax Knowledge, and Service Quality on Taxpayer Compliance. The significance of this research's regression model was tested by examining the sign of the coefficients. The results of this partial test, or t-test, are as follows:

Table 4. Results of Partial Test (t-Test)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,128	2,087		1,020	,313
	Taxpayer Awareness	,293	,091	,344	3,239	,002
	Tax Knowledge	,432	,080	,519	5,371	,000
	Service Quality	,202	,094	,210	2,145	,037

Source: Data Processing Results (2019)

Based on the partial t-test results in Table 4, it can be concluded that taxpayer awareness, tax knowledge, and service quality have a positive and significant effect on taxpayer compliance for two-wheeled motor vehicles at the East Jakarta Samsat (Sat Office). This is indicated by the significance value of each variable being less than 0.05, with tax knowledge having the most dominant influence, followed by taxpayer awareness and service quality. This finding confirms that increased tax understanding, awareness, and service quality will encourage taxpayers to be more compliant in fulfilling their tax obligations.

5. Discussion

The Influence of Taxpayer Awareness on Tax Compliance

The findings suggest that taxpayer awareness plays a crucial role in influencing compliance with tax obligations for two-wheeled motor vehicles. When taxpayers realize the importance of paying taxes as a contribution to regional and national development, their willingness to comply voluntarily increases. This result aligns with the study by Cahyadi and Jati (2016), who found that awareness significantly enhances compliance behavior. Similarly, Yunita et al. (2017) emphasize that individuals with higher awareness tend to meet their tax obligations more consistently. The significance of this finding is that efforts to build taxpayer awareness through campaigns, socialization, and public education are crucial strategies for increasing compliance rates. In practice, awareness functions as the foundation for voluntary tax compliance, reinforcing the idea that compliance is not solely dependent on enforcement but also on the internal motivation of taxpayers.

The Influence of Tax Knowledge on Tax Compliance

The results suggest that tax knowledge affects taxpayer compliance. Taxpayers who understand applicable rules, tax calculation procedures, and potential sanctions are more likely to comply with their obligations. This is consistent with Ilhamsyah et al. (2016), who demonstrated that sufficient knowledge encourages taxpayers to act correctly in fulfilling their obligations. Nurlaela et al. (2018) also emphasized the importance of knowledge in shaping voluntary compliance under the self-assessment system. However, previous studies, such as Fauziati (2016), have revealed that knowledge does not always guarantee compliance if taxpayers lack trust in institutions or face administrative burdens. Therefore, the current study reinforces the argument that knowledge alone may not be sufficient but becomes effective when combined with awareness and positive service experiences. The managerial implication is that continuous tax education programs are vital to ensure that taxpayers clearly understand both their rights and responsibilities.

The Influence of Service Quality on Tax Compliance

The study highlights that service quality has a significant influence on taxpayer compliance. Quality services that are reliable, responsive, and transparent increase taxpayers' satisfaction and encourage them to fulfill their obligations on time. This finding is consistent with Handayani (2016), who showed that improvements in service quality directly contributed to better compliance. Similarly, Wulandari et al. (2017) noted that high service quality enhances compliance when taxpayers perceive fairness and efficiency in tax administration. On the other hand, Rahmawati et al. (2018) pointed out that weak service delivery may reduce compliance, even when awareness and knowledge are high. The present study supports the notion that service quality is not only a

technical factor but also a psychological determinant, as taxpayers tend to associate their compliance behavior with how the authorities treat them. This implies that tax institutions must maintain high service standards to build trust and encourage voluntary compliance.

6. Conclusion

Based on the research results on the influence of taxpayer awareness, tax knowledge, and service quality on motor vehicle tax compliance at the East Jakarta Samsat (Vehicle Tax Office), it can be concluded that all three variables have a positive and significant effect. This means that increasing taxpayer awareness will encourage greater compliance, while decreasing awareness will lead to decreased compliance. The same applies to tax knowledge, where a good understanding of tax payment procedures leads to greater taxpayer compliance, and to service quality, where fast, friendly, and transparent service has been shown to strengthen compliance. Conditions at the East Jakarta Samsat indicate that taxpayer awareness and knowledge are generally good, while service quality is also satisfactory, although several facilities still require improvement.

Managerial Implications: The results of this study have important implications for Samsat administrators and local governments, suggesting ways to improve their motor vehicle tax management strategies. Possible measures include strengthening outreach and education programs to increase public tax awareness and knowledge, improving and adding service facilities such as waiting chairs and form-filling tables, and ensuring prompt, friendly, and transparent service from officers. Therefore, improved service quality, supported by taxpayer awareness and knowledge, will encourage higher compliance, thus positively impacting regional tax revenue optimization.

Recommendation

The East Jakarta Samsat is advised to strengthen tax socialization and education programs to raise taxpayer awareness and knowledge. Service facilities, such as waiting chairs and desks, should be improved, while officers require continuous training to ensure responsive and transparent services. In addition, collaboration with communities and digital platforms is recommended to disseminate tax information more effectively and encourage voluntary compliance.

Limitations and avenues for future research

This study is limited to taxpayers of two-wheeled motor vehicles in East Jakarta using a survey-based design, which may not capture broader contexts. Future research could be expanded to other regions, include different types of taxpayers, and employ longitudinal or comparative approaches to provide deeper insights into tax compliance behavior.

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